

SENATE BILL No. 289

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax exemption for certain entities. Allows a church or religious society that meets certain requirements and that failed to timely file an application for property tax exemption for the 2003 assessment date to retroactively file for and be granted the exemption.

Effective: January 1, 2003 (retroactive).

Broden

January 10, 2008, read first time and referred to Committee on Tax and Fiscal Policy.

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Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 289

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE JANUARY 1, 2003 (RETROACTIVE)]
2 **(a) This SECTION applies only to an entity that meets all of the**
3 **following conditions:**

4 **(1) The entity is a church or religious society.**

5 **(2) For the assessment date in 2003:**

6 **(A) property owned by the entity would have been eligible**
7 **for exemption from property taxes if the entity had timely**
8 **filed an application under IC 6-1.1-11 for property tax**
9 **exemption for the property;**

10 **(B) the entity failed to file a timely application under**
11 **IC 6-1.1-11 for property tax exemption for the property;**
12 **and**

13 **(C) the entity's property was subject to taxation.**

14 **(b) Notwithstanding IC 6-1.1-11 or any other law specifying the**
15 **date by which an application for property tax exemption must be**
16 **filed to claim an exemption for a particular assessment date, an**
17 **entity described in subsection (a) may before July 1, 2008, file with**
18 **the county assessor an application for property tax exemption for**



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the 2003 assessment date.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption filed under subsection (b) is considered to be timely filed, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the assessment date in 2003 for property tax exemption if the board determines that:

(1) the entity's application for property tax exemption satisfies the requirements of this SECTION; and

(2) the entity's property was, except for the failure to timely file an application for property tax exemption, otherwise eligible for the claimed exemption.

(d) If an entity has previously paid the tax liability for property with respect to the 2003 assessment date and the property is granted an exemption under this SECTION for the assessment date, the county auditor shall issue a refund of the property tax paid by the entity. An entity is not required to apply for any refund due under this SECTION. The county auditor shall, without an appropriation being required, issue a warrant to the entity payable from the county general fund for the amount of the refund, if any, due the entity. No interest is payable on the refund.

(e) This SECTION expires January 1, 2010.

SECTION 2. An emergency is declared for this act.

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